

OFFICE OF THE STATE CONTROLLER
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2013-27
HABITUAL TRUANTS

JANUARY 2, 2014

REVISED JULY 1, 2014

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the Habitual Truants (HT) program. The amended Parameters and Guidelines (P's and G's) are included as an integral part of the claiming instructions.

On September 25, 1997 the Commission on State Mandates (CSM) determined that Education Code sections 48262 and 48264.5 subdivision (d) impose a reimbursable state-mandated program or higher level of service upon school districts within the meaning of section 6, Article XIII B of the California Constitution and GC section 17514. On January 29, 1998 the CSM adopted the original P's and G's.

On January 29, 2010, the CSM approved amendments to the P's & G's to update the "boilerplate language" clarifying source documentation requirements and record retention language as requested by the SCO.

On September 27, 2013, the CSM amended the P's & G's by adopting a unit cost reasonable reimbursement methodology (RRM) of \$26 per pupil identified as a habitual truant, for reimbursement of the activities approved in the test claim decision. The RRM shall be applicable to costs incurred by eligible claimants beginning July 1, 2002. The CSM also amended the reimbursable activities section of the P's & G's to reflect the clarifying change in law effected by Statutes 2001, Chapter 734.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

Except for community colleges, any school district, as defined in GC section 17519, that incurs increased costs as a result of this mandate is eligible to claim for reimbursement. Charter schools and block grant recipients are not eligible to claim for reimbursement.

Reimbursement Claim Deadline

Claims for the 2013-14 fiscal year may be filed by **February 17, 2015**, without a late penalty. **Claims filed more than one year after the applicable deadline will not be accepted.**

Penalty

- **Initial Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561, subdivision (d)(3).

- **Annual Reimbursement Claim**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount; \$10,000 maximum penalty, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564, subdivision (a), provides that no claim may be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**), provided that a county superintendent of schools may submit a combined claim on behalf of school districts within their county if the combined claim exceeds **\$1,000**, even if the individual school district's claim does not each exceed **\$1,000**. If the total costs for a given fiscal year do not exceed \$1,000, no reimbursement will be allowed except as otherwise allowed by GC section 17564. The county superintendent of schools will determine if the submission of the combined claim is economically feasible and be responsible for disbursing the funds to each school district. These combined claims may be filed only when the county superintendent of schools is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible school district. All subsequent claims based upon the same mandate will only be filed in the combined form unless a school district provides a written notice of its intent to file a separate claim to the county superintendent of schools and to the SCO at least 180 days prior to the deadline for filing the claim.

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating: "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5.

Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, these documents cannot be substituted for source documents.

In lieu of actual costs, the CSM adopted an RRM to reimburse claimants for all direct and indirect costs of the reimbursable activities identified in Section IV. Reimbursable Activities of the P's & G's as authorized by Government Code sections 17557(b) and 17518.5. Therefore beginning July 1, 2002, a claimant may choose the Actual Cost or the RRM method.

To the extent that a claimant has been reimbursed for a fiscal year within the period of reimbursement applicable to these amended parameters and guidelines, mandate reimbursement received under the former parameters and guidelines must be offset against any claim under the amended parameters and guidelines.

Audit of Costs

All claims submitted to the SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the P's & G's adopted by the CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a claimant is subject to audit by the SCO no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for the Controller to initiate an audit will commence to run from the date of initial payment of the claim. Pursuant to GC section 17561(d)(2), the State Controller has the authority to audit the application of an RRM.

All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Record Retention

All documentation to support actual costs claimed must be retained for a period of three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated or no payment was made at the time the claim was filed, the time for the Controller to initiate an audit will be from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and must be made available to the SCO on request.

Claim Submission

Submit a signed original Form FAM-27 and one copy with required documents. **Please sign the Form FAM-27 in blue ink and attach the copy to the top of the claim package.**

Mandated costs claiming instructions and forms are available online at the SCO's website: www.sco.ca.gov/ard_mancost.html.

Use the following mailing addresses:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 700
Sacramento, CA 95816

If you have any questions, you may email **LRSDAR@sco.ca.gov** or call the Local Reimbursements Section at (916) 324-5729.

Adopted: 1/29/98
Amended: 1/29/10
Amended: 9/27/13

Second Amendment to Parameters and Guidelines

Education Code Sections 48262 and 48264.5

Statutes 1975, Chapter 1184

Statutes 1994, Chapter 1023

Statutes 2001, Chapter 734

Habitual Truants

01-PGA-06, 09-PGA-01 (CSM-4487 and 4487A)

This amendment is effective beginning July 1, 2002.

I. SUMMARY OF THE MANDATE

Chapter 1184, Statutes of 1975, added former Education Code section 12403, and Chapter 1010, Statutes of 1976, recodified this section as Education Code Section 48262. Section 48262 defines *habitual truant* as a pupil who has been reported as a truant three or more times per school year, and states that no pupil shall be deemed a *habitual truant*, unless school districts make a "conscientious effort" to hold at least one conference with the pupil's parent or guardian and the pupil.

Chapter 1023, Statutes of 1994, added Education Code section 48264.5. Subdivision (d) of this section requires school districts to classify a pupil as a habitual truant as defined in Education Code Section 48262 upon the pupil's fourth truancy within the same school year.

Statutes 2001, chapter 734 made several technical and "non-controversial changes to the Education Code," including reconciling the definition of an habitual truant in section 48262 as being a pupil who has been reported truant three or more times per school year with the consequences for each incidence of truancy provided in section 48264.5, which, as approved in the test claim statement of decision, provided for classifying a pupil as an habitual truant upon the fourth truancy within a school year.

On September 27, 2013, the Commission amended these parameters and guidelines by adopting a unit cost RRM of \$26 per pupil identified as an habitual truant, for reimbursement of the activities approved in the test claim decision. The RRM shall be applicable to costs incurred by eligible claimants beginning July 1, 2002. The Commission also amended the reimbursable activities section of these parameters and guidelines to reflect the clarifying change in law effected by Statutes 2001, chapter 734.

II. ELIGIBLE CLAIMANTS

Any "school district," as defined in Government Code section 17519, except for community colleges, which incurs increased costs as a result of this mandate, is eligible to claim reimbursement.

III. PERIOD OF REIMBURSEMENT

Government Code section 17557(d) states that a parameters and guidelines amendment submitted within 90 days of the claiming deadline for initial claims, as specified in the claiming instructions pursuant to Section 17561, shall apply to all years eligible for reimbursement as defined in the original parameters and guidelines. A parameters and guidelines amendment filed more than 90 days after the claiming deadline for initial claims, as specified in the claiming instructions pursuant to section 17561, and on or before the claiming deadline following a fiscal year, shall establish reimbursement eligibility for that fiscal year. The first request to amend was complete on May 2, 2003, identifying the unit cost reasonable reimbursement methodology (RRM) to be applied to the program. That request establishes a period of reimbursement beginning July 1, 2002. Therefore, costs incurred pursuant to Education Code Sections 48262 and 48264.5, as added or amended by Statutes 1975, Chapter 1184, Statutes 1994, Chapter 1023, and Statutes 2001, chapter 734, on or after July 1, 2002, are eligible for reimbursement under these amended parameters and guidelines.

Reimbursement for state-mandated costs may be claimed as follows:

- Reimbursement based on the unit cost RRM provided for in these amended parameters and guidelines applies to costs incurred beginning on July 1, 2002.
- Pursuant to Government Code section 17561(d)(1)(A), all claims for reimbursement of initial fiscal year costs shall be submitted to the State Controller within 120 days of the issuance date for the claiming instructions.
- Pursuant to Government Code section 17560(a), a claimant may, by February 15 following the fiscal year in which costs were incurred, file an annual reimbursement claim for that fiscal year based on the RRM.
- If revised claiming instructions are issued by the State Controller pursuant to Government Code section 17558(c), between November 15 and February 15, a claimant filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim. (Government Code section 17560(b).)
- If the total costs for a given fiscal year do not exceed \$1,000, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564(a).

There shall be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

IV. REIMBURSABLE ACTIVITIES

To be eligible for mandated cost reimbursement on or after July 1, 2002, costs must be claimed under the RRM described below. Costs claimed under the RRM must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the cost was incurred for the event or activity in question. Source documents may include, but are not limited to, data collected on the number of habitual truants identified under the statute in a given year, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and

declarations. Declarations must include a certification or declaration stating, "I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon personal knowledge." Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

For each eligible school district, the direct and indirect costs of labor, supplies and services incurred for the following mandate components are reimbursable:

A. Verifying Prior Truancies

Review of school district records to verify that the pupil has been reported as a truant at least three times during the same school year.

B. Making a Conscientious Effort to Schedule a Parent Conference

Make a conscientious effort to schedule a conference with the pupil's parent or guardian, the pupil and an appropriate school district employee, by:

- 1 Sending notice (by certified mail, if necessary) to the pupil's parent or guardian inviting the parent or guardian and the pupil to attend a conference with an appropriate school district employee; and
- 2 Making a final effort to schedule a conference by placing a telephone call to the parent/guardian, and by placing return calls to the parent/guardian.

C. Scheduling and Holding a Conference

If a conscientious effort results in the parent's or guardian's agreement to confer, schedule and hold a conference.

D. Reclassifying Pupils

After the school district has made a conscientious effort to schedule a conference (whether or not this effort resulted in a conference), reclassify the pupil as a habitual truant.

V. CLAIM PREPARATION

Reasonable Reimbursement Methodology – Direct and Indirect Costs

In lieu of filing detailed documentation of actual costs, the Commission adopted a reasonable reimbursement methodology (RRM) to reimburse claimants for all *direct* and *indirect* costs of the reimbursable activities identified in Section IV. Reimbursable Activities of this document as authorized by Government Code sections 17557(b) and 17518.5.

I. Reasonable Reimbursement Methodology

The definition of reasonable reimbursement methodology is in Government Code section 17518.5 (as amended by Statutes 2007, Chapter 329 (A.B. 1222)) as follows:

- (a) "Reasonable reimbursement methodology" means a formula for reimbursing local agencies and school districts for costs mandated by the state, as defined in Section 17514.
- (b) A reasonable reimbursement methodology shall be based on cost information from a representative sample of eligible claimants, information provided by associations of local agencies and school districts, or other projections of local costs.
- (c) A reasonable reimbursement methodology shall consider the variation in costs among local agencies and school districts to implement the mandate in a cost-efficient manner.
- (d) Whenever possible, a reasonable reimbursement methodology shall be based on general allocation formulas, uniform cost allowances, and other approximations of local costs mandated by the state, rather than detailed documentation of actual local costs. In cases when local agencies and school districts are projected to incur costs to implement a mandate over a period of more than one fiscal year, the determination of a reasonable reimbursement methodology may consider local costs and state reimbursements over a period of greater than one fiscal year, but not exceeding 10 years.
- (e) A reasonable reimbursement methodology may be developed by any of the following:
 - (1) The Department of Finance.
 - (2) The Controller.
 - (3) An affected state agency.
 - (4) A claimant.
 - (5) An interested party.

2. Uniform Cost Allowance

The reasonable reimbursement methodology for the mandated activities shall consist of a uniform cost allowance calculated as follows: Multiply the total number of students reported as habitual truants each fiscal year by the relevant unit cost rate for the fiscal year. The unit cost rate for FY 2002-2003 is \$26. The unit cost rate shall be adjusted each subsequent year by the Implicit Price Deflator.

VI. RECORD RETENTION

Pursuant to Government Code section 17558.5(a), a reimbursement claim for costs filed by a claimant pursuant to this chapter¹ is subject to the initiation of an audit by the State Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the State Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. Pursuant to Government code section 17561(d)(2), the State Controller has the

¹ This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

authority to audit the application of a reasonable reimbursement methodology. If an audit has been initiated by the State Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Claimants must retain documentation that supports the application of the reasonable reimbursement methodology, including documentation supporting the number of students reported as habitual truants and offsetting revenue funded by restricted resources during the period subject to audit.

VII. OFFSETTING REVENUES AND OTHER REIMBURSEMENTS

Any offsets the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate from any source, including but not limited to, service fees collected, federal funds, and other state funds, shall be identified and deducted from this claim.

To the extent that a claimant has been reimbursed for a fiscal year within the period of reimbursement applicable to these amended parameters and guidelines, mandate reimbursement received under the former parameters and guidelines must be offset against any claim under the amended parameters and guidelines.

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558(b), the State Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 90 days after receiving the adopted parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The claiming instructions shall be derived from the test claim decision and the parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561(d)(1), issuance of the claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon parameters and guidelines adopted by the Commission.

IX. REMEDIES BEFORE THE COMMISSION

Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State Controller or any other authorized state agency for reimbursement of mandated costs pursuant to Government Code section 17571. If the Commission determines that the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the State Controller to modify the claiming instructions and the State Controller shall modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557(d), and California Code of Regulations, title 2, section 1183.2.

X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES

The statements of decision for the test claim and parameters and guidelines are legally binding on all parties and provide the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record for the test claim. The administrative record is on file with the Commission.

HABITUAL TRUANTS CLAIM FOR PAYMENT			For State Controller Use Only	PROGRAM 166
			(19) Program Number 00166 (20) Date Filed (21) LRS Input	
(01) Claimant Identification Number			Reimbursement Claim Data	
(02) Claimant Name			(22) FORM 1, (03)(a)	
County of Location			(23) FORM 1, (03)(b)	
Street Address or P.O. Box		Suite	(24) FORM 1, (04)	
City	State	Zip Code	(25) FORM 1, (05) A. (d)	
	(03) (04) (05)	Type of Claim	(26) FORM 1, (05) B. (d)	
		(09) Reimbursement <input type="checkbox"/>	(27) FORM 1, (05) C. (d)	
		(10) Combined <input type="checkbox"/>	(28) FORM 1, (05) D. (d)	
		(11) Amended <input type="checkbox"/>	(29) FORM 1, (07)	
Fiscal Year of Cost		(06)	(12)	(30) FORM 1, (08)
Total Claimed Amount		(07)	(13)	(31) FORM 1, (10)
Less: 10% Late Penalty (refer to attached Instructions)			(14)	(32) FORM 1, (11)
Less: Prior Claim Payment Received			(15)	(33)
Net Claimed Amount			(16)	(34)
Due from State	(08)	(17)	(35)	
Due to State		(18)	(36)	
(37) CERTIFICATION OF CLAIM				
<p>In accordance with the provisions of Government Code Sections 17560 and 17561, I certify that I am the officer authorized by the school district or county office of education to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received, for reimbursement of costs claimed herein; claimed costs are for a new program or increased level of services of an existing program; and claimed amounts do not include charter school costs, either directly or through a third party. All offsetting revenues and reimbursements set forth in the parameters and guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>				
Signature of Authorized Officer				
		Date Signed		
		Telephone Number		
		Email Address		
Type or Print Name and Title of Authorized Signatory				
(38) Name of Agency Contact Person for Claim			Telephone Number	
			Email Address	
Name of Consulting Firm / Claim Preparer			Telephone Number	
			Email Address	

PROGRAM
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**HABITUAL TRUANTS
CLAIM FOR PAYMENT
INSTRUCTIONS**

**FORM
FAM-27**

- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, State, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate Form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim as shown in the attached Form 1 line (12). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or otherwise specified in the claiming instructions, following the fiscal year in which costs were incurred or the claims must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the penalty amount as a result of the calculation formula as follows:
- Late Initial Claims: Form FAM-27 line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., Form 1, (03)(a), means the information is located on Form 1, line (03)(a). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the process.**
- (37) Read the statement of Certification of Claim. The claim must be dated, signed by the agency's authorized officer, and must type or print name, title, date signed, telephone number and email address. **Claims cannot be paid unless accompanied by an original signed certification. (Please sign the Form FAM-27 in blue ink and attach the copy to the top of the claim package.)**
- (38) Enter the name, telephone number, and email address of the agency contact person for the claim. If claim was prepared by a consultant, type or print the name of the consulting firm, the claim preparer, telephone number, and email address.

SUBMIT A SIGNED ORIGINAL FORM FAM-27 AND ONE COPY WITH ALL OTHER FORMS TO:

Address, if delivered by U.S. Postal Service:

**OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250**

Address, if delivered by other delivery service:

**OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 700
Sacramento, CA 95816**

PROGRAM 166	HABITUAL TRUANTS CLAIM SUMMARY				FORM 1
(01) Claimant			(02)		Fiscal Year 20__ / 20__
Claim Statistics					
(03) (a) Number of pupils reported as truants at least three times during the year					
(b) Number of pupils in (03)(a) above for whom parent conferences were held					
Unit Cost Method					
(04) Total Costs (Refer to Claim Summary Instructions)					
Actual Cost Method					
Direct Costs		Object Accounts			
		(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Total
(05) Reimbursable Activities					
A. Verifying of Prior Truancies					
B. Making a Conscientious Effort to Schedule a Parent Conference					
C. Scheduling and Holding a Conference					
D. Reclassifying Pupils					
(06) Total Direct Costs					
Indirect Costs					
(07) Indirect Cost Rate [Refer to Claim Summary Instructions]					%
(08) Total Indirect Costs [Line (06)(d) - \$ <input type="text"/>] x line (07)]					
(09) Total Direct and Indirect Costs [Refer to Claim Summary Instructions]					
Cost Reduction					
(10) Less: Offsetting Revenues					
(11) Less: Other Reimbursements					
(12) Total Claimed Amount [Line (09) – {line (10) + line (11)}]					

PROGRAM
166

**HABITUAL TRUANTS
CLAIM FOR PAYMENT
INSTRUCTIONS**

FORM
1

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year in which costs were incurred.
- (03) (a) Enter the number of pupils who were reported as truants at least **three** times during the fiscal year.
- (b) Enter the number of pupils from line (03)(a) for whom parent conferences were held.
- (04) **Do not complete line (04) if you are using the Actual Cost Method. If you are using the Unit Cost Method, multiply line (03)(a) by the unit cost rate for the specified fiscal year. Do not complete line (05) through (08). Proceed directly to line (09) and complete through line (12).**

Fiscal Year	Unit Cost Rate
2002-03	\$ 26.00
2003-04	\$ 26.87
2004-05	\$ 28.38
2005-06	\$ 30.14
2006-07	\$ 31.65
2007-08	\$ 33.56
2008-09	\$ 34.41
2009-10	\$ 34.56
2010-11	\$ 35.66
2011-12	\$ 36.73
2012-13	\$ 37.32
2013-14	\$ 37.04

- (05) For each reimbursable activity, enter the total from Form 2, line (05), columns (d), (e), and (f) to Form 1, block (05) columns (a), (b), and (c) in the appropriate row. Total each row.
- (06) Total columns (a) through (d).
- (07) Enter the indirect cost rate from the California Department of Education approved indirect cost rate for the year that funds are expended.
- (08) From the Total Direct Costs line (06)(d), deduct any other item excluded from indirect cost distribution base in accordance with CSAM Procedure 915. Enter zero if there are no exclusions. Multiply the result by the Indirect Cost Rate, line (07).
- (09) **Unit Cost Method:** Enter the Total Costs, line (04).
Actual Cost Method: Enter the sum of Total Direct Costs, line (06)(d) and Total Direct Costs, line (08).
- (10) If applicable, enter any revenue received by the claimant for this mandate from any state or federal source.
- (11) If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (12) Subtract the sum of Offsetting Revenues, line (10), and Other Reimbursements, line (11), from Total Direct and Indirect Costs, line (09). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) for the Reimbursement Claim.

PROGRAM

166
**HABITUAL TRUANTS
ACTIVITY COST DETAIL**

FORM

2

(01) Claimant

(02)

Fiscal Year

20__ / 20__

(03) Reimbursable Activities: Check only **one** box per form to identify the activity being claimed☐ A. Verifying of Prior Truancies☐ C. Scheduling and Holding a Conference☐ B. Making a Conscientious Effort to
Schedule a Parent Conference☐ D. Reclassifying Pupils

(04) Description of Expenses

Object Accounts

(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hours Worked or Quantity	(c) Hourly Rate or Unit Cost	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services
(05) Total <input type="text"/>	Subtotal <input type="text"/>	Page: ____ of ____			

PROGRAM 166	HABITUAL TRUANTS ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Enter the name of the claimant.
- (02) No entry required.
- (03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable component.
- (04) The following table identifies the type of information required to support reimbursable costs. To detail costs for the activity box checked in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services and travel expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated or no payment was made at the time the claim was filed, the time for the Controller to initiate an audit will be three years from the date of initial payment of the claim. Such documents must be made available to the SCO on request.

Object/ Sub object Accounts	Columns							Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Salaries	Employee Name and Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked				
and								
Benefits	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries				
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used			
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost = Hourly Rate x Hours Worked		Copy of Contract and Invoices

- (05) Total line (04), columns (d), (e), and (f) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component costs, number each page. Enter totals from line (05), columns (d), (e), and (f) to Form 1, block (05), columns (a), (b), and (c) in the appropriate row.